***THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY***

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***W.P.No.27230 of 2005***

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***Date:30.12.2005***

S.Mahaboob Basha.

----------Petitioner

The Transport Commissioner and another.

----------Respondents

***ORDER:***

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The petitioner is the owner of the vehicle bearing No.AP-04-C-9342. He states that he paid the tax on the vehicle up to the quarter ending with 30.06.2004. He states that the vehicle met with an accident on 29.12.2003 and he submitted a stoppage report to the 2nd respondent with effect from 04.05.2004, stating that the vehicle is undergoing repairs at 7 Star Auto Works, Chinna Chowk, Kadapa. The grievance of the petitioner is that the stoppage report is not being taken into account and the respondents are taking steps to collect the tax for the entire period.

Heard the learned counsel for the petitioner and the learned Government Pleader for Transport.

The petitioner claims that he submitted a stoppage report with effect from 04.05.2004. Mere submission of stoppage report does not wipe away the liability of the vehicle owner in the matter of payment of tax. It is only when the concerned authority satisfied as to the genuinity of the claim, that the necessary steps can be taken. In the instant case, the respondents have issued a show cause notice, dated 04.12.2004, directing the petitioner to explain as to why a sum of Rs.29,960/- representing the life tax from

01.07.2007 shall not be levied. The petitioner claims to have submitted his explanation. Therefore, the Writ Petition is pre-mature. The petitioner can be said to have suffered any grievance, if only any final order is passed.

Hence, the Writ Petition is disposed of, leaving it open to the petitioner to work out his remedies, as and when any final order detrimental to his interests is passed. The respondents shall take into account, the explanation submitted by the petitioner as well as the relevant provisions of law, before passing any final order. There shall be no order as to costs.

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**30.12.2005**

**Note: Issue C.C. in two days.**

**(B/o)**

**Jsu**